### § 10.90

- (1) Of the place and due date for filing an answer;
- (2) That a decision by default may be rendered if the respondent fails to file an answer as required;
- (3) That the respondent may request a conference with the Director of the Office of Professional Responsibility to address the merits of the complaint and that any such request must be made in the answer; and
- (4) That the respondent may be suspended either immediately following the expiration of the period within which an answer must be filed or, if a conference is requested, immediately following the conference.
- (d) Answer. The answer to a complaint described in this section must be filed no later than 30 calendar days following the date the complaint is served, unless the Director of the Office of Professional Responsibility extends the time for filing. The answer must be filed in accordance with the rules set forth in §10.64, except as otherwise provided in this section. A respondent is entitled to a conference with the Director of the Office of Professional Responsibility only if the conference is requested in a timely filed answer. If a request for a conference is not made in the answer or the answer is not timely filed, the respondent will be deemed to have waived his or her right to a conference and the Director of the Office of Professional Responsibility may suspend such respondent at any time following the date on which the answer was due
- (e) Conference. The Director of the Office of Professional Responsibility or his or her designee will preside at a conference described in this section. The conference will be held at a place and time selected by the Director of the Office of Professional Responsibility, but no sooner than 14 calendar days after the date by which the answer must be filed with the Director of the Office of Professional Responsibility, unless the respondent agrees to an earlier date. An authorized representative may represent the respondent at the conference. Following the conference, upon a finding that the respondent is described in paragraph (b) of this section, or upon the respondent's failure to appear at the con-

ference either personally or through an authorized representative, the Director of the Office of Professional Responsibility may immediately suspend the respondent from practice before the Internal Revenue Service.

- (f) Duration of suspension. A suspension under this section will commence on the date that written notice of the suspension is issued. A practitioner's suspension will remain effective until the earlier of the following—
- (1) The Director of the Office of Professional Responsibility lifts the suspension after determining that the practitioner is no longer described in paragraph (b) of this section or for any other reason: or
- (2) The suspension is lifted by an Administrative Law Judge or the Secretary of the Treasury in a proceeding referred to in paragraph (g) of this section and instituted under §10.60.
- (g) Proceeding instituted under §10.60. If the Director of the Office of Professional Responsibility suspends a practitioner under this section, the practitioner may ask the Director of the Office of Professional Responsibility to issue a complaint under §10.60. The request must be made in writing within 2 years from the date on which the practitioner's suspension commences. The Director of the Office of Professional Responsibility must issue a complaint requested under this paragraph within 30 calendar days of receiving the request.
- (h) Effective/applicability date. This section is applicable on September 26, 2007

[T.D. 9011, 67 FR 48774, July 26, 2002, as amended by T.D. 9359, 72 FR 54555, Sept. 26, 2007]

# **Subpart E—General Provisions**

SOURCE: T.D. 9011, 67 FR 48774, July 26, 2002, unless otherwise noted.

### § 10.90 Records.

- (a) Roster. The Director of the Office of Professional Responsibility will maintain, and may make available for public inspection in the time and manner prescribed by the Secretary of the Treasury, or delegate, rosters of—
- (1) Enrolled agents, including individuals—

- (i) Granted active enrollment to practice;
- (ii) Whose enrollment has been placed in inactive status for failure to meet the requirements for renewal of enrollment:
- (iii) Whose enrollment has been placed in inactive retirement status; and
- (iv) Whose offer of consent to resign from enrollment has been accepted by the Director of the Office of Professional Responsibility under §10.61;
- (2) Individuals (and employers, firms or other entities, if applicable) censured, suspended, or disbarred from practice before the Internal Revenue Service or upon whom a monetary penalty was imposed:
  - (3) Disqualified appraisers; and
- (4) Enrolled retirement plan agents, including individuals—
- (i) Granted active enrollment to practice;
- (ii) Whose enrollment has been placed in inactive status for failure to meet the requirements for renewal of enrollment;
- (iii) Whose enrollment has been placed in inactive retirement status; and
- (iv) Whose offer of consent to resign from enrollment has been accepted by the Director of the Office of Professional Responsibility under §10.61.
- (b) Other records. Other records of the Director of the Office of Professional Responsibility may be disclosed upon specific request, in accordance with the applicable law.
- (b) Effective/applicability date. This section is applicable on September 26, 2007.

 $[\mathrm{T.D.\ 9359,\ 72\ FR\ 54555,\ Sept.\ 26,\ 2007}]$ 

EDITORIAL NOTE: By T.D. 9359, 72 FR 54555, Sept. 26, 2007, §10.90 was revised. However, the revised text contained two paragraphs designated paragraph (b).

### §10.91 Saving provision.

Any proceeding instituted under this part prior to July 26, 2002, for which a final decision has not been reached or for which judicial review is still available will not be affected by these revisions. Any proceeding under this part based on conduct engaged in prior to September 26, 2007, which is instituted after that date, will apply subpart D

and E or this part as revised, but the conduct engaged in prior to the effective date of these revisions will be judged by the regulations in effect at the time the conduct occurred.

[T.D. 9359, 72 FR 54555, Sept. 26, 2007]

### § 10.92 Special orders.

The Secretary of the Treasury reserves the power to issue such special orders as he or she deems proper in any cases within the purview of this part.

### § 10.93 Effective date.

Except as otherwise provided in each section and subject to §10.91, Part 10 is applicable on July 26, 2002.

[T.D. 9011, 67 FR 48771, July 26, 2002, as amended by T.D. 9165, 69 FR 75845, Dec. 20, 2004]

# PART 11—OPERATION OF VENDING FACILITIES BY THE BLIND ON FEDERAL PROPERTY UNDER THE CONTROL OF THE DEPARTMENT OF THE TREASURY

Sec.

- 11.1 Purpose.
- 11.2 Policy.
- 11.3 Definitions.
- 11.4 Establishing vending facilities.
- 11.5 Application for permit.
- 11.6 Terms of permit.
- 11.7 Enforcement procedures.
- 11.8 Reports.

AUTHORITY: 49 Stat. 1559, as amended by Act of Aug. 3, 1954, Pub. L. 83–565, 68 Stat. 663, as further amended by Pub. L. 93–516, 88 Stat. 1622, (20 U.S.C. 107).

Source: 58 FR 57560, Oct. 26, 1993, unless otherwise noted.

### §11.1 Purpose.

This part contains policy and procedures to ensure the priority of blind vendors in operating vending facilities on property controlled by the Department of the Treasury. The provisions of this part apply to all bureaus, the Departmental Offices and the Office of Inspector General.

## §11.2 Policy.

Blind vendors licensed by State licensing agencies designated by the Secretary of Education under the provisions of the Randolph-Sheppard Act